



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೨೦, ಅಕ್ಟೋಬರ್, ೨೦೨೩(ಅಶ್ವಯುಜ, ೨೮, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, FRIDAY, 20, OCTOBER, 2023(AASHWAYUJA , 28, SHAKAVARSHA, 1945)	ಸಂ. ೫೧೦ No.510
--------------------------	--	-------------------

GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2023

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 20/10/2023

NOTIFICATION (15/2023)

In exercise of the powers conferred by sub-section (3) of section 54 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (15/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.605, dated the 29th June, 2017, namely:-

In the said notification, in opening paragraph , for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Karnataka Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate , where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

By Order and in the name of the
Governor of Karnataka

(KAVITHA L)
Under Secretary to Government,
Finance Department (C.T-1)

ಮುದ್ರಕರು ಹಾಗೂ ಪ್ರಕಾಶಕರು:- ಸಂಕಲನಾಧಿಕಾರಿಗಳು, ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ, ಸರ್ಕಾರಿ ಕೇಂದ್ರ ಮುದ್ರಣಾಲಯ, ಬೆಂಗಳೂರು